I have been an artist living and working in New Haven, CT since 1984. Prior to that I lived and worked in NJ. There was far more support for artists in NJ than in CT but I love the diversity and community in New Haven immeasurably! Along with exhibiting my artwork all over the world and with work in more than a dozen museum collections, I have owned a small art gallery on State Street in New Haven, been a curator at the Pump House Gallery in Hartford, a textbook editor, sold vintage clothing, a writer, a volunteer, and a mentor.

As an artist in CT I am writing about three issues, which could be remedied:

- 1. Most of the artists who I know have multiple jobs, multiple careers to support themselves. In 2021 I earned a total of \$22,000 in all of my jobs. One is teaching as an adjunct at one or more of the public and private universities in CT. I have taught at the same CT University for over 20 years, since 1998. I do not get benefits (healthcare or dental); I have not gotten a raise in compensation in over 10 years. I have no job security. I get no contract, only a letter stating I can be fired at will. I get no extra money for classroom needs. I have no office where I can meet with students. I calculate that adjusting for the special needs of my individual students (mental health and academic alerts, out of classroom meetings, multiple compliance training, required faculty meetings) I earn about \$10 an hour. At the university where I teach there is no union to represent my needs or out of pocket expenses, cost of living, computer or software, or the occasional student food treat. I get no representation regarding bias or harassment. I calculate that with 22 students in my Freshmen Seminar in the Fall 2021, the school makes over \$60,000 in tuition and fees. I make \$4400 after taxes. Urge public and private universities to provide a minimum living wage for adjunct part time teachers and not exploit part time faculty in order to improve their bottom line.
- 2. If I donate an artwork to a museum or non-profit I can only deduct the art supply value of the artwork i.e. the paper, canvas, paint etc. A collector can deduct their purchase price or increased market value price. The artist cannot. This certainly can be remedied. All artworks donated to institutions should be valued the same if given by the artist or a private owner.
- 3. Using my earnings for 2021 above, like many artists, actors, performers, musicians, writers and other creatives, we are on a very limited budget. If we buy clothing and household items at Goodwill, on eBay or other resale shops we have to pay CT Sales Tax on used goods. Get rid of Sales Tax on used clothing and house wares. These items have probably been purchased new at a store and later donated (with a tax credit.) They have already been taxed. The CT Sales Tax on used goods puts a considerable burden on lower income CT residents.
- 4. Lastly, when conducting an interview, webinar, or other meeting via ZOOM, consider using the artwork of a Connecticut Artist as your background.

I am certain that these suggestions will be easy for you legislators to remedy on behalf of the thousands of creatives in Connecticut who improve the lives of residents every single day.

Sincerely yours,

Linda Lindroth 219 Livingston Street New Haven, CT 06511